



an e-on company

Ms. Elizabeth O'Donnell  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

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PUBLIC SERVICE  
COMMISSION

Louisville Gas and Electric  
Company  
State Regulation and Rates  
220 West Main Street  
PO Box 32010  
Louisville, Kentucky 40232  
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Lonnie E. Bellar  
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November 6, 2007

Re: *Louisville Gas and Electric Company – Report of Certain Material  
Changes – Case No. 2006-00445*

Dear Ms. O'Donnell:

Pursuant to the Commission's Order, dated January 31, 2007, in the  
aforementioned case, Louisville Gas and Electric Company ("LG&E") hereby  
files a report of material changes that LG&E would have had to disclose to the  
Securities and Exchange Commission ("SEC") on a Form 8-K if the company  
had continued to have publicly held secured debt.

In compliance with this Commission order, LG&E is submitting this letter as its  
report. With respect to October 2007, LG&E believes there are no reportable  
events.

Should you have any questions in this regard, please do not hesitate to contact  
me.

Sincerely,

Lonnie E. Bellar